

Solid Waste Management Division – Site Enhancement, Expansion, and Acquisition

DESCRIPTION OF MAJOR SERVICES

The Site Enhancement, Expansion and Acquisition Fund provides for the expansion construction of landfills and transfer stations, the purchase of land, the construction of new facilities and site enhancements. This fund accounts for the expenses and revenues related to the planning, permitting, construction and design activities required for the expansion and/or enhancement of County landfill and transfer station operations.

No projects are budgeted for 2005-06 due to the lack of a funding source.

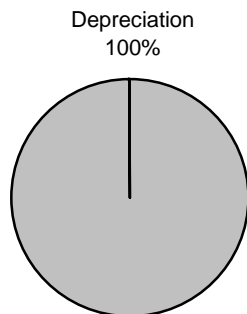
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

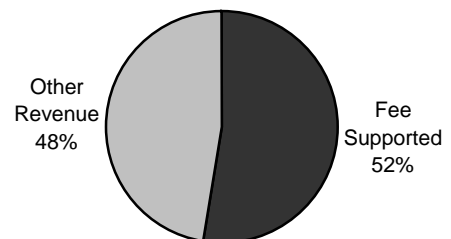
	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	5,695,255	21,897,101	3,820,069	2,354,894
Departmental Revenue	9,160,795	8,375,716	2,725,834	2,354,894
Revenue Over/(Under) Expense	3,465,540	(13,521,385)	(1,094,235)	-
Fixed Assets	3,640,875	10,510,000	10,246,352	-
Unrestricted Net Assets Available at Year End	11,340,587		-	

The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. However, this does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes. Estimated revenues are approximately \$5.6 million less than budget due to the net impact from the following: (1) requirements and restrictions of the CIWMB stopped planned Transfers In from the SWMD Financial Assurance Fund in the amount of \$3.8 million to fund projects; (2) approximately \$3.5 million for the final distribution the 1999 Series A Bond was reclassified by the Auditor/Controller-Recorder from Operating Transfers In to a Balance Sheet account; and (3) these decreases were partially offset by approximately \$1.7 million in Transfers In from the SWMD Operations Fund to cover project deficits.

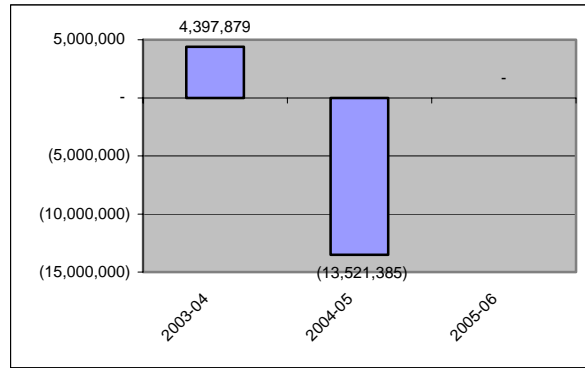
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 REVENUE OVER/(UNDER) TREND CHART



GROUP: Econ Dev/Public Svc
 DEPARTMENT: DPW - Solid Waste Management Division
 FUND: Site Enhancement, Expansion & Acq.

BUDGET UNIT: EAC SWM
 FUNCTION: Health & Sanitation
 ACTIVITY: Sanitation

ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
Appropriation							
Services and Supplies	1,465,175	2,486,733	-	-	2,486,733	(2,486,733)	-
Other Charges	-	165,321	-	-	165,321	(165,321)	-
Total Appropriation	1,465,175	2,652,054	-	-	2,652,054	(2,652,054)	-
Depreciation	2,354,894	19,245,047	-	-	19,245,047	(16,890,153)	2,354,894
Total Requirements	3,820,069	21,897,101	-	-	21,897,101	(19,542,207)	2,354,894
Departmental Revenue							
Use Of Money and Prop	156,000	156,000	-	-	156,000	-	156,000
Current Services	940,793	921,620	-	-	921,620	312,130	1,233,750
Total Revenue	1,096,793	1,077,620	-	-	1,077,620	312,130	1,389,750
Operating Transfers In	1,629,041	7,298,096	-	-	7,298,096	(6,332,952)	965,144
Total Financing Sources	2,725,834	8,375,716	-	-	8,375,716	(6,020,822)	2,354,894
Rev Over/(Under) Exp	(1,094,235)	(13,521,385)	-	-	(13,521,385)	13,521,385	-
Fixed Asset							
Land	6,959	10,000	-	-	10,000	(10,000)	-
Improvement to Land	10,239,393	10,500,000	-	-	10,500,000	(10,500,000)	-
Total Fixed Assets	10,246,352	10,510,000	-	-	10,510,000	(10,510,000)	-



DEPARTMENT: DPW - Solid Waste Management Division
 FUND: Site Enhancement, Expansion & Acq.
 BUDGET UNIT: EAC SWM

SCHEDULE A

DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1.	Services and Supplies No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.		(2,486,733)	-	2,486,733
2.	Other Charges No other charges can be budgeted in 2005-06 until a funding source can be identified.	-	(165,321)	-	165,321
3.	Depreciation The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. This does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes.	-	(16,890,153)	-	16,890,153
4.	Revenue From Current Services Decrease in anticipated revenue sharing from Article 19 Waste in the estimated amount of (\$40,370) and an Increase in anticipated revenue sharing from Article 20 "Out of County" Waste in the amount of \$352,500, for a Net Increase of \$312,310. The Board approved acceptance of Article 20 Waste, up to a maximum of 150,000 tons per year, on July 13, 2004 [Amendment No. 17 to Burrtec Waste Industries, Inc. Contract No. 01-237].	-	-	312,130	312,130
5.	Operating Transfers In Fund EAA will provide funding of \$965,144 to cover the deficit due to the reporting of Depreciation [net of revenues] in 2005-06. Due to requirements and restrictions of the CIWMB, Operating Transfers In from Fund EAN - Financial Assurance to fund projects were decreased by (\$3,815,053) in 2004-05. No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified. Operating Transfers In was decreased in 2004-05 by (\$3,483,043) due to the final distribution from the 1999 Series A Bond being reclassified by the Auditor/Controller-Recorder from Operating Transfers In to the Balance Sheet. The net result of these actions is a decrease in Operating Transfers In for 2005-06 of (\$6,332,952).	-	-	(6,332,952)	(6,332,952)
Total		-	(19,542,207)	(6,020,822)	13,521,385

DEPARTMENT RECOMMENDED CHANGES IN FIXED ASSETS

Brief Description of Change		Appropriation
1.	Land No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.	(10,000)
2.	Improvements to Land No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.	(10,500,000)
Total		(10,510,000)

